SUBMITTED.

I respectfully beg to submit my explanation on the observations made by the Court against me and my work as Head Accountant in charge of Audit Section of the - Palace Office.

I beg to submit the following hard facts on which the whole question of the so called audit of the Ursu Baravard was based.

The Baravard was prepared in the Dafter Branch and was never brought to the Audit Section for scrutiny or Audit (as-other bills are subjected to audit). When Mr.M.N.Krishna Rao came to Palace Office for inspection of accounts, probably in June or July 1923, a Scale Register was hurriedly opened in the Dafter Branch and Mr. M.P.Bhima Rao the then Manager of the Palace Office asked me to verify the present scale and attest the Scale - Register which procedure was adopted unquestioned till the defalcation was found out.

After the Scale Register was opened, the Daftar Sheristedar used to bring the Baravard and the Scale - Register for verification of the scale, a few minutes before the payment was arranged in the Treasury and one of my auditors used to have the Kannada figures translated and after noting the deductions etc. on the enfacement, as given in the Scale Register the Audit Stamp was affixed under my initials. The translation and the preparation of Audit Stamp was not done by one particular accountant of my section and the Sherestedar would manage to have it done by one who is near at hand. Besides this, there was no auditor told off under me to audit the Stipendiary Bill and this can be verified by the distribution statement .

statement maintained in the Palace Office and this procedure was kept on unchanged hence the whole scrutiny was merely confined to the mere passing of the present claim.

I may be permitted to state that I have not till now audited in detail bills except portions thereof to satisfy myself that the audit has been properly conducted by my assistants; but the Learned Judge has remarked "that my audit was a good parallel to Mr.L.R.Subba Rao's supervision" is open to question, as the authorities are aware that I am not an auditor but a Head Accountant in charge of Audit Branch and my duties were not confined to audit of bills myself.

The Council for prosecution has I am sorry to say for reason beyond legal acumen has avoided to examine Mr.M.P.Bhima Rao who knows so much about the procedure of Ursu payment, and as per his instructions the bill was passed confining only to the present scale . He knows all as to why the bill was not sent to the audit section before the advent of MR.M.N.Krishna Rao. Leaving him unexamined, one Mr.M.Srinivasa Rao was examined for having checked bills in 1918-the period which does not at all cover the period of defalcation in respect of which the case was lodged.

I have till now, except for this untoward happening, done merited service both in Government and in Palace and have led a life of unblemished character.

I have till now put in 21 years and 4 months of serice and have risen to this position on account of consciencious ~~service~~ work which my superiors are aware. In the face of the above facts and in consideration of a large family I have to support, I submit my case for sympathetic consideration

Yours Sincerely